

FYE 2009 Review - Annual Financial Report

School District: Jenkins Independent
 Audit Firm Name: Dennis Wayne Fleming
 Date: 2/1/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	767,262.88	818,646.92	-51,384.04	820,603.00	-1,956.08	Program error on Object code 5341 Sales of Equipment not pulling in report
Revenue (State) - 3900 (On-Behalf Payments)	0.00	799,704.86	-799,704.86	0.00	799,704.86	
Revenue (State) - 3XXX (Not 3900)	2,941,789.23	2,941,789.23	0.00	3,741,494.00	-799,704.77	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	3,709,052.11	4,560,141.01	-851,088.90	4,562,097.00	-1,955.99	
Expenditures-Not including Transfers Out or On Behalf	3,642,317.20	3,668,003.92	-25,686.72	4,467,709.00	-799,705.08	
Expenditures-On Behalf	0.00	799,704.86	-799,704.86	0.00	799,704.86	
Total Expenditures	3,642,317.20	4,467,708.78	-825,391.58	4,467,709.00	-0.22	
Excess (Deficiency) of Revenues Over Expenditures	66,734.91	92,432.23	-25,697.32	94,388.00	-1,955.77	
Other Financing Sources - Not Transfers In	1,956.20	1,956.20	0.00	0.00	1,956.20	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	10,754.00	20,753.59	-9,999.59	20,754.00	-0.41	
Total Other Financing Sources, Uses and Transfers	-8,797.80	-18,797.39	9,999.59	-20,754.00	1,956.61	
Net Change in Fund Balance	57,937.11	73,634.84	-15,697.73	73,634.00	0.84	
Beginning Fund Balance - July 1	0.00	264,089.43	-264,089.43	264,089.00	0.43	
Ending Balance - June 30	57,937.11	337,724.27	-279,787.16	337,723.00	1.27	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	799,704.86	-799,704.86	0.00	799,704.86	Audit Report does not Identify by fund
On-Behalf Expenditures by Fund	0.00	799,704.86	-799,704.86	0.00	799,704.86	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	7,200.00	7,200.00	0.00	7,200.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	240,106.28	240,926.13	-819.85	240,926.00	0.13	
Revenue (Federal) – 4XXX	768,566.44	768,566.44	0.00	768,566.00	0.44	
Total Revenues	1,015,872.72	1,016,692.57	-819.85	1,016,692.00	0.57	
Expenditures-Not including Transfers Out and not 0280	1,026,626.72	1,027,446.57	-819.85	1,027,445.00	1.57	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,026,626.72	1,027,446.57	-819.85	1,027,445.00	1.57	
Excess (Deficiency) of Revenues Over Expenditures	-10,754.00	-10,754.00	0.00	-10,753.00	-1.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	10,754.00	15,807.50	-5,053.50	15,807.00	0.50	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	5,053.50	-5,053.50	5,054.00	-0.50	
Total Other Financing Sources, Uses and Transfers	10,754.00	10,754.00	0.00	10,753.00	1.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	50,020.00	50,020.00	0.00	50,020.00	0.00	
Total Revenues	50,020.00	50,020.00	0.00	50,020.00	0.00	
Expenditures-Not including Transfers Out	58,320.75	51,416.95	6,903.80	51,417.00	-0.05	
Total Expenditures	58,320.75	51,416.95	6,903.80	51,417.00	-0.05	
Excess (Deficiency) of Revenues Over Expenditures	-8,300.75	-1,396.95	-6,903.80	-1,397.00	0.05	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	14,163.00	-14,163.00	14,163.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	-14,163.00	14,163.00	-14,163.00	0.00	
Net Change in Fund Balance	-8,300.75	-15,559.95	7,259.20	-15,560.00	0.05	
Beginning Fund Balance - July 1	14,163.00	15,559.95	-1,396.95	85,676.00	-70,116.05	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	5,862.25	0.00	5,862.25	70,116.00	-70,116.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	41,528.00	41,528.00	0.00	41,528.00	0.00	
Revenue (State) – 3XXX	136,792.00	136,792.00	0.00	136,792.00	0.00	
Total Revenues	178,320.00	178,320.00	0.00	178,320.00	0.00	
Expenditures-Not including Transfers Out	138,497.90	145,401.70	-6,903.80	145,402.00	-0.30	
Total Expenditures	138,497.90	145,401.70	-6,903.80	145,402.00	-0.30	
Excess (Deficiency) of Revenues Over Expenditures	39,822.10	32,918.30	6,903.80	32,918.00	0.30	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	168,868.00	168,868.00	0.00	168,868.00	0.00	
Total Other Financing Sources, Uses and Transfers	-168,868.00	-168,868.00	0.00	-168,868.00	0.00	
Net Change in Fund Balance	-129,045.90	-135,949.70	6,903.80	-135,950.00	0.30	
Beginning Fund Balance - July 1	168,868.00	226,936.60	-58,068.60	302,255.00	-75,318.40	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	39,822.10	90,986.90	-51,164.80	166,305.00	-75,318.10	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	-16,238.24	1,624.82	-17,863.06	1,625.00	-0.18	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	-16,238.24	1,624.82	-17,863.06	1,625.00	-0.18	
Expenditures-Not including Transfers Out	363,681.50	363,681.50	0.00	363,682.00	-0.50	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	363,681.50	363,681.50	0.00	363,682.00	-0.50	
Excess (Deficiency) of Revenues Over Expenditures	-379,919.74	-362,056.68	-17,863.06	-362,057.00	0.32	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	183,031.00	183,031.00	0.00	183,031.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	183,031.00	183,031.00	0.00	183,031.00	0.00	
Net Change in Fund Balance	-196,888.74	-179,025.68	-17,863.06	-179,026.00	0.32	
Beginning Fund Balance - July 1	0.00	0.00	0.00	295,276.00	-295,276.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	-196,888.74	-179,025.68	-17,863.06	116,250.00	-295,275.68	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	4,937,026.59	5,806,798.40	-869,771.81	5,808,754.00	-1,955.60	Program error on Object code 5341 Sales of Equipment not pulling in report in Fund 1
Total Expenditures - Governmental Funds	5,229,444.07	6,055,655.50	-826,211.43	6,055,655.00	0.50	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-292,417.48	-248,857.10	-43,560.38	-246,901.00	-1,956.10	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	16,119.20	-8,043.39	24,162.59	-10,001.00	1,957.61	
Net Change in Fund Balance - Governmental Funds	-276,298.28	-256,900.49	-19,397.79	-256,902.00	1.51	
Beginning Fund Balance - July 1 - Governmental Funds	183,031.00	506,585.98	-323,554.98	947,296.00	-440,710.02	Unexplained difference in beginning balance and not matching last year ending balance
Ending Fund Balance - June 30 - Governmental Funds	-93,267.28	249,685.49	-342,952.77	690,394.00	-440,708.51	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	45,082.27	46,441.77	-1,359.50	46,442.00	-0.23	
Total Operating Revenues	45,082.27	46,441.77	-1,359.50	46,442.00	-0.23	
Expenditures-Not including Transfers Out or On-behalf	266,984.42	267,425.09	-440.67	303,246.00	-35,820.91	Refer Pg 14 Financial Audit Report, difference of (2,084) is an Inventory adjustment that is not listed on AFR report
Expenditures-On Behalf	0.00	37,904.28	-37,904.28	0.00	37,904.28	Refer Pg 14 Financial Audit Report
Expenditures - Depreciation Only (Fund 81)	0.00	1,027.14	-1,027.14	1,027.00	0.14	
Total Operating Expenses	266,984.42	306,356.51	-39,372.09	304,273.00	2,083.51	
Operating Income (Loss)	-221,902.15	-259,914.74	38,012.59	-257,831.00	-2,083.74	
Non-Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	3,302.00	3,302.00	0.00	3,302.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	37,904.28	-37,904.28	37,904.00	0.28	
Donated Commodities - 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	177,116.00	205,598.00	-28,482.00	205,598.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	180,418.00	246,804.28	-66,386.28	246,804.00	0.28	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	9,999.59	-9,999.59	10,000.00	-0.41	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	9,999.59	-9,999.59	10,000.00	-0.41	
Change in Net Assets	-41,484.15	-3,110.87	-38,373.28	-1,027.00	-2,083.87	
Beginning Net Assets - July 1	0.00	-6,977.84	6,977.84	17,096.00	-24,073.84	Unexplained difference in beginning Net Assets
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	-41,484.15	-10,088.71	-31,395.44	16,069.00	-26,157.71	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	45,082.27	46,441.77	-1,359.50	46,442.00	-0.23	
Total Operating Expenses - Proprietary Funds	266,984.42	306,356.51	-39,372.09	304,273.00	2,083.51	Refer Pg 14 Financial Audit Report, difference of (2,084) is an Inventory adjustment that is not listed on AFR report
Operating Income (Loss) - Proprietary Funds	-221,902.15	-259,914.74	38,012.59	-257,831.00	-2,083.74	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	180,418.00	246,804.28	-66,386.28	246,804.00	0.28	
Net Transfers In (Out) - Proprietary Funds	0.00	9,999.59	-9,999.59	10,000.00	-0.41	
Net Income (Loss) - Proprietary Funds	-41,484.15	-3,110.87	-38,373.28	-1,027.00	-2,083.87	
Net Assets, July 1, 2008 - Proprietary Funds	0.00	-6,977.84	6,977.84	17,096.00	-24,073.84	Unexplained difference in beginning Net Assets
Net Assets, June 30, 2009 - Proprietary Funds	-41,484.15	-10,088.71	-31,395.44	16,069.00	-26,157.71	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	37,904.28	-37,904.28	37,904.00	0.28	Refer Pg 14 Financial Audit Report
Fund 51 - On-Behalf Expenditures	0.00	37,904.28	-37,904.28	0.00	37,904.28	Refer Pg 14 Financial Audit Report
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	0.00	189,771.62	-189,771.62	189,772.00	-0.38	Refer Pg 27 Note D Financial Audit Report
Depreciation Expense - Fund 81	0.00	1,027.14	-1,027.14	1,027.00	0.14	Refer Pg 14 and 27 Note D Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	837,609.14	-837,609.14	837,585.85	23.29	Refer KDE Website for On Behalf Payment
On-Behalf Payments (Audit)	0.00	0.00	0.00	37,904.00	-37,904.00	Financial Audit Report does not identify by fund, Refer Pg 33 Note P Financial Audit Report, for On Behalf Payment reported
On-Behalf Payments (Audit - KDE Web)	0.00	-837,609.14	837,609.14	-799,681.85	-37,927.29	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	Program Error
Deductions	0.00	189,771.62	-189,771.62	0.00	189,771.62	
Change Total assets	0.00	-189,771.62	189,771.62	0.00	-189,771.62	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-189,771.62	189,771.62	0.00	-189,771.62	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Program Error
Deductions	0.00	1,027.14	-1,027.14	0.00	1,027.14	
Change Total assets	0.00	-1,027.14	1,027.14	0.00	-1,027.14	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-1,027.14	1,027.14	0.00	-1,027.14	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	See Above
Total Deductions - Fixed Assets	0.00	190,798.76	-190,798.76	0.00	190,798.76	
Change in Total Fixed Assets	0.00	-190,798.76	190,798.76	0.00	-190,798.76	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	-190,798.76	190,798.76	0.00	-190,798.76	